

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,
Plaintiff,

Case No. 1:08-cv-00426-CL

v.

EUGENE "GINO" CASTERNOVIA, et al.,
Defendants.

PERMANENT INJUNCTION

PANNER, District Judge:

I adopted Magistrate Judge Clarke's Report and Recommendation (#193) and granted the United States' motion for summary judgment against Robert Pendell. In accordance with the Report and Recommendation, I permanently enjoin Pendell pursuant to 26 U.S.C. §§ 6700, 7408, and 7402 as follows:

Robert "Rob" Pendell, a/k/a Robert L. Pendell, a/k/a Robert Leighton Pendell (Pendell), his representatives, agents, servants, employees, attorneys, and persons in active concert or

participation with them, are hereby permanently enjoined from directly or indirectly:

(1) Organizing, promoting, marketing, or selling the SORCE or Executive's Resources program or any other schemes described in this complaint, or any other plan or arrangement that assists or advises customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;

(2) Engaging in conduct subject to penalty under 26 U.S.C. § 6700, i.e., by making or furnishing, in connection with the organization or sale of a plan or arrangement, a statement about the securing of any tax benefit that the defendants know or have reason to know to be false or fraudulent as to any material matter under the federal tax laws;

(3) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws;

(4) Engaging in any other activity subject to penalty under the Internal Revenue Code. Further, Pendell, or anyone in active concert or participation with him, is:

(a) Required to produce to the United States a list identifying (with names, mailing and email addresses, phone numbers, and social security and any other tax-identification numbers) all persons who have purchased a SORCE or Executive's Resources' program or services, and to file with the Court, within 20 days of the date this permanent injunction is entered, a certification that he has done so;

(b) Required to resign as the registered agents of any corporation purchased through SORCE or Executive's Resources, and to file with the Court within 20 days of the date the permanent injunction is entered, a certification that they have done so;

(c) Prohibited from filing papers or other documents on behalf of others with state agencies regulating corporations, including corporate annual reports or new corporate registrations with the State of Oregon or any other state;

(d) Contact by mail at their own expense, all individuals who have previously purchased SORCE or Executive's Resources programs, or any other plan or program in which the defendants have been involved, either individually or through any business entity, and inform those individuals of the Court's findings concerning the falsity of the defendants' prior representations, the defendants' resignation as the registered agent for their customers' corporation, and attach a copy of this permanent injunction, and to file with the Court, within 20 days of the date this permanent injunction is entered, a certification that he has done so;

(e) Required to remove from their web sites and all other web sites over which they have control, all tax-fraud scheme promotional materials, false commercial speech regarding the internal revenue laws, and speech likely to incite others imminently to violate the internal revenue laws; to display prominently at the top of the first page of those web sites a complete copy of this permanent injunction, and to maintain it on

those web sites for one year.

IT IS SO ORDERED.

DATED this 27 day of October, 2011.

 12:30 P.M.

OWEN M. PANNER
U.S. DISTRICT JUDGE